
STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



INDIANA GOVERNMENT CENTER NORTH
100 N SENATE AVENUE N1058(B)
INDIANAPOLIS IN 46204
PHONE (317) 232-3777
FAX (317) 974-1629

TO: Whitley County Auditor

FROM: Department of Local Government Finance

RE: 2023 Certified Budget Order

DATE: Friday, December 30, 2022

Enclosed is the certified 2023 Budget order for your county. Please make one copy of all rates, levies, and budgets for retention in County Auditor's office.

The following events occurred that led to the issuance of this order:

- County Assessor delivered the ratio study to the DLGF on 03/01/22 (Due 03/01/22).
- Ratio study was approved by the DLGF on 03/23/22.
- County Auditor certified net assessed values to the DLGF on 07/27/22 (Due 08/01/22).
- DLGF certified the Budget Order on 12/30/2022 (Due 01/15/23).

Because at least one taxing unit in this county issued debt after December 1 or intended to file a shortfall appeal, pursuant to IC 6-1.11-17-16(k), the budget order deadline for this county is January 15, 2023.

Pursuant to IC 6-1.1-22-4, immediately upon the receipt of the tax duplicate, the County Auditor shall give notice of the rate of tax per one hundred dollars (\$100) of assessed valuation to be collected in the county for each purpose and the total of the rates in each taxing district. This notice shall be published three (3) times with each publication one (1) week apart. The notice shall be printed in two (2) newspapers which represent different political parties and which are published in the county. However, if two (2) newspapers which represent different political parties are not published in the county, the notice shall be printed in one (1) newspaper.

**STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

ORDER

IN THE MATTER OF THE BUDGET
AND TAX RATES FOR 2022 PAYABLE 2023 FOR
WHITLEY COUNTY

THIS DEPARTMENT NOW ORDERS the attached budgets and rates for the various taxing units in the abovementioned county shall be the budgets and rates for the year 2023. The County Auditor is directed to prepare the tax duplicate in accordance with this order. Each of the several legislative bodies and the administrative officers of each of the municipal corporations are directed to allocate the funds to be derived in such a manner that the expenditures for the ensuing year shall not exceed the amount to be derived from the attached rates and no expenditures shall exceed the maximum included in the separate and several budget classifications. Nor may alterations be made in any budget or any separate budget classifications, other than specified in this order, except as provided for in IC 6-1.1-18-5.

The County Auditor is directed to make this Order a part of the permanent record to be used in the preparation of the tax duplicate.

Dated this December 30, 2022

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



Wesley R. Bennett, Commissioner

**STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

**2023 TAX RATES
(Per Taxing District)**

**Year : 2023
County: 92 Whitley**

		<i>FOR COMPARISON ONLY</i>	
<u>Taxing District</u>		<u>2023 District Rate</u>	<u>2022 District Rate</u>
001	Cleveland Township	1.6309	1.8754
002	South Whitley Town	2.4549	2.8419
003	Columbia Township	1.5179	1.6452
004	Columbia City	2.2260	2.4392
005	Etna Troy Township	1.3773	1.4821
006	Jefferson Township	1.4094	1.5410
007	Richland Township	1.5661	1.8030
008	Larwill Town	2.1638	2.5306
009	Smith Township	1.5090	1.5313
010	Churubusco Town	2.3221	2.2754
011	Thorncreek Township	1.5202	1.6461
012	Union Township	1.3935	1.4949
013	Washington Township	1.4471	1.5515
014	Columbia City - Union Township	2.2199	2.4309
016	Columbia Township MTE	1.5179	1.6452
099	Ditch Billing		

NOTE: If applicable, conservancy district special assessment rates are not included in the above taxing district rates

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2023 Budget Order

County: 92 Whitley
Unit: 0000 WHITLEY COUNTY

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101	GENERAL	\$13,110,520	\$2,136,436,473	\$5,405,184	\$0.2530
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
0124	2015 REASSESSMENT	\$342,403	\$2,136,436,473	\$98,276	\$0.0046
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0283	LEASE RENTAL PAYMENT	\$507,500	\$2,136,436,473	\$343,966	\$0.0161
Budget approved for displayed amount.					
Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.					
0602	COMMUNITY SERVICES	\$0	\$2,136,436,473	\$23,501	\$0.0011
Rate reduced due to increased assessed valuation.					
0702	HIGHWAY	\$3,144,461	\$2,136,436,473	\$0	\$0.0000
Budget approved for displayed amount.					
0706	LOCAL ROAD & STREET	\$839,000	\$2,136,436,473	\$0	\$0.0000
Budget approved for displayed amount.					
0790	CUMULATIVE BRIDGE	\$1,785,000	\$2,136,436,473	\$1,140,857	\$0.0534
Department of Local Government Finance approval not required.					
Cumulative fund rate cannot be increased over previous years rate until the fund is re-established.					
0801	HEALTH	\$701,528	\$2,136,436,473	\$499,926	\$0.0234
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
2003	COUNTY 4-H	\$0	\$2,136,436,473	\$23,501	\$0.0011
Rate reduced due to increased assessed valuation.					

2391 CUMULATIVE CAPITAL DEVELOPMENT	\$345,000	\$2,136,436,473	\$320,465	\$0.0150
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Budget approved for displayed amount.

Cumulative fund rate cannot be increased over previous years rate until the fund is re-established.

Unit Total:	\$20,775,412	\$7,855,676	\$0.3677
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IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

**STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2023 Budget Order**

**County: 92 Whitley
Unit: 0001 CLEVELAND TOWNSHIP**

Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$35,000	\$174,081,587	\$0	\$0.0000
Budget approved for displayed amount.					
0101	GENERAL	\$188,837	\$174,081,587	\$150,058	\$0.0862
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	TOWNSHIP ASSISTANCE	\$20,250	\$174,081,587	\$0	\$0.0000
Budget approved for displayed amount.					
1111	FIRE	\$115,000	\$174,081,587	\$81,470	\$0.0468
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1190	CUMULATIVE FIRE (Township)	\$15,000	\$174,081,587	\$54,488	\$0.0313
Budget approved for displayed amount.					
Rate Approved.					
Unit Total:		\$374,087		\$286,016	\$0.1643

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2023 Budget Order

County: 92 Whitley
Unit: 0002 COLUMBIA TOWNSHIP

Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$175,000	\$559,273,162	\$0	\$0.0000
Budget approved for displayed amount.					
0101	GENERAL	\$280,480	\$559,273,162	\$97,873	\$0.0175
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	TOWNSHIP ASSISTANCE	\$97,000	\$559,273,162	\$42,505	\$0.0076
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1111	FIRE	\$117,000	\$148,979,157	\$61,677	\$0.0414
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1190	CUMULATIVE FIRE (Township)	\$45,000	\$148,979,157	\$21,751	\$0.0146
Budget approved for displayed amount.					
Rate Approved.					
1312	RECREATION	\$18,700	\$559,273,162	\$0	\$0.0000
Budget approved for displayed amount.					
Unit Total:		\$733,180		\$223,806	\$0.0811

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2023 Budget Order

County: 92 Whitley
Unit: 0003 ETNA TROY TOWNSHIP

Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$5,000	\$142,960,956	\$0	\$0.0000
Budget approved for displayed amount.					
0101	GENERAL	\$69,000	\$142,960,956	\$27,591	\$0.0193
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0601	COMMUNITY BUILDING/SERVICES	\$27,000	\$142,960,956	\$11,866	\$0.0083
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	TOWNSHIP ASSISTANCE	\$6,900	\$142,960,956	\$0	\$0.0000
Budget approved for displayed amount.					
1111	FIRE	\$18,000	\$142,960,956	\$25,447	\$0.0178
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1312	RECREATION	\$2,800	\$142,960,956	\$2,573	\$0.0018
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
Unit Total:		\$128,700		\$67,477	\$0.0472

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2023 Budget Order

County: 92 Whitley
Unit: 0004 JEFFERSON TOWNSHIP

Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$1,343	\$216,649,497	\$0	\$0.0000
Budget approved for displayed amount.					
0101	GENERAL	\$78,946	\$216,649,497	\$38,347	\$0.0177
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	TOWNSHIP ASSISTANCE	\$10,000	\$216,649,497	\$0	\$0.0000
Budget approved for displayed amount.					
1111	FIRE	\$106,500	\$216,649,497	\$61,528	\$0.0284
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1182	FIRE EQUIPMENT DEBT	\$0	\$216,649,497	\$0	\$0.0000
1190	CUMULATIVE FIRE (Township)	\$70,000	\$216,649,497	\$67,811	\$0.0313
Budget approved for displayed amount.					
Rate Approved.					
1312	RECREATION	\$4,100	\$216,649,497	\$4,116	\$0.0019
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
Unit Total:		\$270,889		\$171,802	\$0.0793

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be received to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2023 Budget Order

County: 92 Whitley
Unit: 0005 RICHLAND TOWNSHIP

Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$5,000	\$108,257,689	\$0	\$0.0000
Budget approved for displayed amount.					
0101	GENERAL	\$67,401	\$108,257,689	\$49,474	\$0.0457
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0601	COMMUNITY BUILDING/SERVICES	\$14,000	\$102,737,676	\$8,938	\$0.0087
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	TOWNSHIP ASSISTANCE	\$7,500	\$108,257,689	\$0	\$0.0000
Budget approved for displayed amount.					
1111	FIRE	\$64,000	\$102,737,676	\$32,157	\$0.0313
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1190	CUMULATIVE FIRE (Township)	\$75,000	\$102,737,676	\$14,178	\$0.0138
Budget approved for displayed amount.					
Rate Approved.					
1312	RECREATION	\$4,500	\$108,257,689	\$0	\$0.0000
Budget approved for displayed amount.					
Unit Total:		\$237,401		\$104,747	\$0.0995

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2023 Budget Order

County: 92 Whitley
Unit: 0006 SMITH TOWNSHIP

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$125,096	\$295,865,279	\$0	\$0.0000
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.					
0101	GENERAL	\$79,455	\$295,865,279	\$22,190	\$0.0075
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	TOWNSHIP ASSISTANCE	\$17,000	\$295,865,279	\$10,355	\$0.0035
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1111	FIRE	\$147,000	\$295,865,279	\$92,606	\$0.0313
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1190	CUMULATIVE FIRE (Township)	\$361,058	\$295,865,279	\$97,044	\$0.0328
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.					
Rate Approved.					
1312	RECREATION	\$25,000	\$295,865,279	\$24,853	\$0.0084
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
Unit Total:		\$754,609		\$247,048	\$0.0835

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2023 Budget Order

County: 92 Whitley
Unit: 0007 THORNCREEK TOWNSHIP

Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$16,300	\$323,559,731	\$0	\$0.0000
Budget approved for displayed amount.					
0101	GENERAL	\$327,000	\$323,559,731	\$87,038	\$0.0269
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	TOWNSHIP ASSISTANCE	\$6,300	\$323,559,731	\$4,853	\$0.0015
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1111	FIRE	\$65,000	\$323,559,731	\$47,887	\$0.0148
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1190	CUMULATIVE FIRE (Township)	\$10,000	\$323,559,731	\$104,186	\$0.0322
Budget approved for displayed amount.					
Rate Approved.					
1312	RECREATION	\$25,200	\$323,559,731	\$25,885	\$0.0080
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
Unit Total:		\$449,800		\$269,849	\$0.0834

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2023 Budget Order

County: 92 Whitley
Unit: 0008 UNION TOWNSHIP

Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$10,400	\$214,906,412	\$0	\$0.0000
Budget approved for displayed amount.					
0101	GENERAL	\$74,564	\$214,906,412	\$34,600	\$0.0161
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	TOWNSHIP ASSISTANCE	\$12,400	\$214,906,412	\$3,439	\$0.0016
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1111	FIRE	\$50,400	\$192,861,052	\$22,758	\$0.0118
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1190	CUMULATIVE FIRE (Township)	\$90,000	\$192,861,052	\$62,873	\$0.0326
Budget approved for displayed amount.					
Rate Approved.					
1312	RECREATION	\$5,000	\$214,906,412	\$2,794	\$0.0013
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
Unit Total:		\$242,764		\$126,464	\$0.0634

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2023 Budget Order

County: 92 Whitley
Unit: 0009 WASHINGTON TOWNSHIP

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101	GENERAL	\$90,071	\$100,882,160	\$44,186	\$0.0438
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
0840	TOWNSHIP ASSISTANCE	\$7,500	\$100,882,160	\$404	\$0.0004
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1111	FIRE	\$140,000	\$100,882,160	\$35,914	\$0.0356
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
1190	CUMULATIVE FIRE (Township)	\$400,000	\$100,882,160	\$32,081	\$0.0318
Budget approved for displayed amount.					
Cumulative fund rate cannot be increased over previous years rate until the fund is re-established.					
1312	RECREATION	\$8,000	\$100,882,160	\$5,448	\$0.0054
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
Unit Total:		\$645,571		\$118,033	\$0.1170

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2023 Budget Order

County: 92 Whitley
Unit: 0432 COLUMBIA CITY CIVIL CITY

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$200,000	\$432,339,365	\$0	\$0.0000
Budget approved for displayed amount.					
0101	GENERAL	\$4,651,284	\$432,339,365	\$1,479,033	\$0.3421
Budget has been reduced and approved for the displayed amt.					
Rate reduced to remain within statutory levy limitation.					
0342	POLICE PENSION	\$212,275	\$432,339,365	\$0	\$0.0000
Budget approved for displayed amount.					
0706	LOCAL ROAD & STREET	\$76,500	\$432,339,365	\$0	\$0.0000
Budget approved for displayed amount.					
0708	MOTOR VEHICLE HIGHWAY	\$791,000	\$432,339,365	\$309,555	\$0.0716
Budget has been reduced and approved for the displayed amt.					
Rate reduced to remain within statutory levy limitation.					
0791	CUMULATIVE BRIDGE & STREET	\$301,000	\$432,339,365	\$348,898	\$0.0807
Budget approved for displayed amount.					
Cumulative fund rate cannot be increased over previous years rate until the fund is re-established.					
1191	CUMULATIVE FIRE SPECIAL	\$41,500	\$432,339,365	\$93,385	\$0.0216
Budget approved for displayed amount.					
Cumulative fund rate cannot be increased over previous years rate until the fund is re-established.					
1303	PARK	\$790,000	\$432,339,365	\$759,620	\$0.1757
Budget has been reduced and approved for the displayed amt.					
Rate reduced to remain within statutory levy limitation.					
1390	CUMULATIVE PARK & RECREATION	\$41,000	\$432,339,365	\$64,851	\$0.0150
Budget approved for displayed amount.					
Cumulative fund rate cannot be increased over previous years rate until the fund is re-established.					

2379	CUMULATIVE CAPITAL IMP (CIG TAX)	\$17,984	\$432,339,365	\$0	\$0.0000
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Budget approved for displayed amount.

2391	CUMULATIVE CAPITAL DEVELOPMENT	\$225,000	\$432,339,365	\$216,170	\$0.0500
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Budget approved for displayed amount.

Rate Approved.

2430	REDEVELOPMENT - GENERAL	\$51,000	\$432,339,365	\$31,993	\$0.0074
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Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

Unit Total:		\$7,398,543		\$3,303,505	\$0.7641
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IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2023 Budget Order

County: 92 Whitley
Unit: 0948 CHURUBUSCO CIVIL TOWN

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$100,000	\$93,201,388	\$0	\$0.0000
Budget approved for displayed amount.					
0101	GENERAL	\$749,500	\$93,201,388	\$280,723	\$0.3012
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
0180	DEBT SERVICE	\$118,368	\$93,201,388	\$127,406	\$0.1367
Budget has been reduced and approved for the displayed amt.					
Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.					
0706	LOCAL ROAD & STREET	\$18,000	\$93,201,388	\$0	\$0.0000
Budget approved for displayed amount.					
0708	MOTOR VEHICLE HIGHWAY	\$292,000	\$93,201,388	\$214,922	\$0.2306
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1301	PARK & RECREATION	\$107,500	\$93,201,388	\$88,169	\$0.0946
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
2379	CUMULATIVE CAPITAL IMP (CIG TAX)	\$3,600	\$93,201,388	\$0	\$0.0000
Budget approved for displayed amount.					
2391	CUMULATIVE CAPITAL DEVELOPMENT	\$60,000	\$93,201,388	\$46,601	\$0.0500
Budget approved for displayed amount.					
Rate Approved.					
Unit Total:		\$1,448,968		\$757,821	\$0.8131

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be received to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2023 Budget Order

County: 92 Whitley
Unit: 0949 LARWILL CIVIL TOWN

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101	GENERAL	\$79,065	\$5,520,013	\$35,223	\$0.6381
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
0706	LOCAL ROAD & STREET	\$5,400	\$5,520,013	\$0	\$0.0000
Budget approved for displayed amount.					
0708	MOTOR VEHICLE HIGHWAY	\$37,880	\$5,520,013	\$0	\$0.0000
Budget approved for displayed amount.					
2379	CUMULATIVE CAPITAL IMP (CIG TAX)	\$4,900	\$5,520,013	\$0	\$0.0000
Budget reduced due to advertising constraints.					
2391	CUMULATIVE CAPITAL DEVELOPMENT	\$2,400	\$5,520,013	\$740	\$0.0134
Budget approved for displayed amount.					
Rate Approved.					
Unit Total:		\$129,645		\$35,963	\$0.6515

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2023 Budget Order

County: 92 Whitley
Unit: 0950 SOUTH WHITLEY CIVIL TOWN

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$36,839	\$52,518,598	\$0	\$0.0000
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.					
0101	GENERAL	\$695,158	\$52,518,598	\$356,181	\$0.6782
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
0706	LOCAL ROAD & STREET	\$16,275	\$52,518,598	\$0	\$0.0000
Budget approved for displayed amount.					
0708	MOTOR VEHICLE HIGHWAY	\$164,793	\$52,518,598	\$54,987	\$0.1047
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
2379	CUMULATIVE CAPITAL IMP (CIG TAX)	\$5,250	\$52,518,598	\$0	\$0.0000
Budget approved for displayed amount.					
2391	CUMULATIVE CAPITAL DEVELOPMENT	\$20,475	\$52,518,598	\$21,585	\$0.0411
Budget approved for displayed amount.					
Cumulative fund rate cannot be increased over previous years rate until the fund is re-established.					
Unit Total:		\$938,790		\$432,753	\$0.8240

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

**STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2023 Budget Order**

County: 92 Whitley

Unit: 4455 WHITKO COMMUNITY SCHOOL CORPORATION

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$0	\$282,339,276	\$0	\$0.0000
0180	DEBT SERVICE	\$0	\$282,339,276	\$967,012	\$0.3425
Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.					
3101	EDUCATION	\$0	\$282,339,276	\$0	\$0.0000
3300	OPERATIONS	\$0	\$282,339,276	\$1,611,875	\$0.5709
Rate reduced due to increased assessed valuation.					
Unit Total:		\$0		\$2,578,887	\$0.9134

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2023 Budget Order

County: 92 Whitley

Unit: 8625 SMITH-GREEN COMMUNITY SCHOOL CORPORATION

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0022	REFERENDUM FUND - EXEMPT OPERATING - POST 2009	\$1,566,293	\$296,183,291	\$962,003	\$0.3248
Budget approved for displayed amount.					
Rate reduced per unit request.					
0061	RAINY DAY	\$500,000	\$295,865,279	\$0	\$0.0000
Budget approved for displayed amount.					
0180	DEBT SERVICE	\$1,199,171	\$295,865,279	\$799,724	\$0.2703
Budget has been reduced and approved for the displayed amt.					
Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.					
3101	EDUCATION	\$7,777,184	\$295,865,279	\$0	\$0.0000
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.					
3300	OPERATIONS	\$3,722,409	\$295,865,279	\$1,292,340	\$0.4368
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.					
Rate reduced to remain within statutory levy limitation.					
Unit Total:		\$14,765,057		\$3,054,067	\$1.0319

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2023 Budget Order

County: 92 Whitley

Unit: 8665 WHITLEY COUNTY CONSOLIDATED SCHOOL CORP

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$100,000	\$1,558,231,918	\$0	\$0.0000
Budget approved for displayed amount.					
0180	DEBT SERVICE	\$3,639,114	\$1,558,231,918	\$3,306,568	\$0.2122
Budget has been reduced and approved for the displayed amt.					
Rate reduced per unit request.					
0186	SCHOOL PENSION DEBT	\$211,412	\$1,558,231,918	\$191,663	\$0.0123
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0287	REFERENDUM DEBT FUND - EXEMPT CAPITAL - POST 2009	\$6,789,500	\$1,956,404,042	\$6,413,092	\$0.3278
Budget approved for displayed amount.					
Rate reduced per unit request.					
3101	EDUCATION	\$23,807,455	\$1,558,231,918	\$0	\$0.0000
Budget approved for displayed amount.					
3300	OPERATIONS	\$12,092,505	\$1,558,231,918	\$6,390,309	\$0.4101
Budget approved for displayed amount.					
Rate adjusted for school pension levy.					
Unit Total:		\$46,639,986		\$16,301,632	\$0.9624

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

**STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2023 Budget Order**

County: 92 Whitley

Unit: 0249 CHURUBUSCO PUBLIC LIBRARY

Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101	GENERAL	\$148,520	\$295,865,279	\$76,629	\$0.0259

Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

Unit Total:		\$148,520		\$76,629	\$0.0259
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IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2023 Budget Order

County: 92 Whitley
Unit: 0250 PEABODY LIBRARY

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101	GENERAL	\$1,694,984	\$904,878,253	\$780,005	\$0.0862
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0180	DEBT SERVICE	\$266,500	\$904,878,253	\$185,500	\$0.0205
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
Unit Total:		\$1,961,484		\$965,505	\$0.1067

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be received to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

**STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2023 Budget Order**

County: 92 Whitley

Unit: 0251 SOUTH WHITLEY COMMUNITY PUBLIC LIBRARY

Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$55,000	\$282,339,276	\$0	\$0.0000
Budget approved for displayed amount.					
0101	GENERAL	\$769,461	\$282,339,276	\$523,739	\$0.1855
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
Unit Total:		\$824,461		\$523,739	\$0.1855

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be received to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

**STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2023 Budget Order**

County: 92 Whitley

Unit: 1078 WHITLEY COUNTY SOLID WASTE MGMT DIST

Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
8210	SPECIAL SOLID WASTE MANAGEMENT	\$946,999	\$2,136,436,473	\$0	\$0.0000
Budget approved for displayed amount.					
Unit Total:		\$946,999		\$0	\$0.0000

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.